

District Name Dysart Unified

County Maricopa

Instructions

CTD number 070289000



FY 2026

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Revised #2

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed	June 16, 2025
Adopted	July 14, 2025
Revised	December 15, 2025

Date

District website link of posted budget

<https://www.dysart.org/mainsite/panels/finance-department/53/district-budget>

Dawn Densmore, President

Stephen Skvara, Clerk

Denise Destiche, Member

Jennifer Drake, Member

Mary Jane Ziola, Member

Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by December 18, 2025

Superintendent signature

Business Manager signature

Dr. John Croteau

Superintendent name (typed name)

Marydel Speidell
Business Manager name (typed name)

District contact employee:

Francie Wolfe-Baumann

Telephone:

623-876-7000

Email: francie.wolfe-baumann@dysart.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$ 266,000,000
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)	
Local	1000 \$ 102,900,000
Intermediate	2000 \$ 490,000
State	3000 \$ 131,900,000
Federal	4000 \$ 22,000,000
TOTAL	\$ 257,290,000

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.3153	3.2309
Secondary Tax Rates:		
M&O Override	1.1814	1.1275
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.8463	0.7447
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	2.0277	1.8722

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 215,620,462	\$ 8,890,447	\$ 224,510,909
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 24,727,853	\$ 1,031,169	\$ 25,759,022
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 15,926,898
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 266,196,829

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 54,551
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 54,837
3. Increase in average teacher salary from the prior year	\$ (286)
4. Percentage increase	-1%

Comments on average salary calculation (Optional): Average salary information reflects base salary amounts for teachers and does not include Classroom Site Fund additional eligible compensation.

 Check this box if your district has no teachers (transporting districts and some CTEDs).

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perintendent signature	Business Manager signature
Dr. John Croteau	Marydel Speidell
intendent name (typed name)	Business Manager name (typed name)

District contact employee: Francie Wolfe-Baumann
Telephone: 623-876-7000 Email: francie.wolfe-baumann@dysart.org

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	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.3153	3.2300
Secondary Tax Rates:		
M&O Override	1.1814	1.1274
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.8463	0.7444
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	2.0277	1.8724

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	<u>Budgeted Expenditures</u>	<u>Budgeted Carryforward</u>	<u>Budget Limit</u>
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 215,620,462	\$ 8,890,447	\$ 224,510,909
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3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 15,926,891
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 266,196,822

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4. Percentage increase	-1%

Check this box if your district has no teachers (transporting districts and some CTEDs).

Comments on average salary calculation (Optional): Average salary information reflects base salary amounts for teachers and does not include Classroom Site Fund additional eligible compensation.

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2025	Budget FY 2026		
100 Regular Education											
1000 Instruction	1.	990.43	968.13	54,786,208	19,460,697	5,181,496	1,607,850	36,400	82,736,191	81,072,651	-2.0%
2000 Support Services											
2100 Students	2.	119.00	119.00	5,390,280	2,113,021	255,985	51,520	2,000	8,246,831	7,812,806	-5.3%
2200 Instructional Staff	3.	31.00	39.40	4,122,144	1,294,332	1,007,665	42,200	36,760	7,413,363	6,503,101	-12.3%
2300 General Administration	4.	11.00	10.00	827,094	447,551	847,476	18,650	43,845	2,048,083	2,184,616	6.7%
2400 School Administration	5.	128.82	129.76	7,818,105	2,635,453	293,401	53,060	28,000	10,586,926	10,828,019	2.3%
2500 Central Services	6.	66.00	66.00	4,100,480	1,380,839	1,411,481	209,800	162,600	6,540,971	7,265,200	11.1%
2600 Operation & Maintenance of Plant	7.	118.35	122.75	4,664,009	1,834,827	12,725,467	7,555,650	6,775	25,516,719	26,786,728	5.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	4.00	4.00	336,971	111,239	50,000	0	0	499,083	498,210	-0.2%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	150,005	30,751	0	0	0	180,316	180,756	0.2%
620 School-Sponsored Athletics	11.	2.00	1.00	1,397,280	293,771	567,090	35,000	115,210	2,028,061	2,408,351	18.8%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,470.60	1,460.04	83,592,576	29,602,481	22,340,061	9,573,730	431,590	145,796,544	145,540,438	-0.2%
200 and 300 Special Education											
1000 Instruction	15.	523.38	544.63	18,478,060	6,364,505	11,766,414	7,615	2,880	36,553,828	36,619,474	0.2%
2000 Support Services											
2100 Students	16.	143.50	146.00	10,999,381	3,011,329	2,474,231	0	0	16,059,382	16,484,941	2.6%
2200 Instructional Staff	17.	8.00	12.00	989,689	342,655	1,500	2,000	0	972,725	1,335,844	37.3%
2300 General Administration	18.	0.00	0.00	0	0	500	0	0	500	500	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	2,500	0	0	2,500	2,500	0.0%
2600 Operation & Maintenance of Plant	21.	4.00	4.00	105,628	57,018	500	0	0	163,583	163,146	-0.3%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	678.88	706.63	30,572,758	9,775,507	14,245,645	9,615	2,880	53,752,518	54,606,405	1.6%
400 Pupil Transportation	25.	160.25	157.88	6,113,402	2,805,993	2,524,928	2,895,919	14,000	15,033,375	14,354,242	-4.5%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	7.40	8.50	474,116	189,042	171,138	285,081	0	1,075,392	1,119,377	4.1%
Budgeted expenditures (lines 14, and 24-29)	30.	2,317.13	2,333.05	120,752,852	42,373,023	39,281,772	12,764,345	448,470	215,657,829	215,620,462.00	0.0%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									8,890,447	
Total budget limit expenditures (lines 30-31)	32.	2,317.13	2,333.05	120,752,852	42,373,023	39,281,772	12,764,345	448,470	215,657,829	224,510,909	4.1%
(Cannot exceed page 7, line 11)											

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

Instructions

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

1. Total all disability classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technical Education (non-CTED)
7. Career Education (non-CTED)
8. Career Technical Education (CTED)
9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY	1.
51,128,703	51,422,781	
113,178	145,079	2.
0	0	3.
8,589	316,591	4.
0	0	5.
0	0	6.
0	0	7.
2,502,048	2,721,954	8.
53,752,518	54,606,405	9.

10. IEP required pupil transportation costs
coded within Program 400

4,739,203	5,064,170	10.
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Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18Staff-Pupil 1 to 8

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	49,252
All Funds - Federal	6330	<u>7,158</u>

FY 2026 Performance Pay (A.R.S. Section 15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 300,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

Expenditures	Instructions	Salaries	Employee benefits	Purchased services	Supplies	Property	Debt service and miscellaneous	Totals		% Increase/ Decrease
		6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	35,071,310	7,325,905	0	0	0	0	42,207,476	42,397,215	0.4% 1.
2100 Support services - students	2.	247,447	54,764	0	0	0	0	297,684	302,211	1.5% 2.
2200 Support services - instructional staff	3.	107,311	27,053	868,292	0		0	997,457	1,002,656	0.5% 3.
2300 Support services - general administration	4.			0				0	0	0.0% 4.
2500 Central services	5.						0	0	0	0.0% 5.
3300 Community services Ooerations	6.	0	0	0				0	0	0.0% 6.
4000 Facilities acquisition and construction	7.					0		0	0	0.0% 7.
5000 Debt service	8.						0	0	0	0.0% 8.
Budgeted expenditures (lines 1-8)	9.	35,426,068	7,407,722	868,292	0	0	0	43,502,617	43,702,082	0.5% 9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								1,820,920	
Total budget limit expenditures (lines 10-11)	11.	35,426,068	7,407,722	868,292	0	0	0	43,502,617	45,523,002	4.6% 11.

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	43,502,617
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	21,298,000
Unexpended Budget Balance (line 12 minus 13)	14.	22,204,617
Interest earned in the Classroom Site Fund in FY 2025	15.	833,742
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	22,484,643
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	45,523,002

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions	Expenditures	Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.	0	1,566,233		3,090,340			0	4,604,945	4,656,573	1.1%
1000 Instruction	3.	0	0	357,486	1,582,500			0	1,111,880	1,939,986	74.5%
2000 Support Services	4.	0		1,233,485	301,220		0	0	784,319	1,534,705	95.7%
2100, 2200 Students and Instructional Staff	5.	0			2,700	2,499,000		0	2,358,643	2,501,700	6.1%
2300, 2400, 2500, 2900 Administration	6.	0		152,250	3,748,894			0	3,817,600	3,901,144	2.2%
2600 Operation & Maintenance of Plant	7.	0		0	0			0	0	0	0.0%
2700 Student Transportation	8.	0		0	0			9,375,000	8,455,000	9,375,000	10.9%
3000 Operation of Noninstructional Services (5)	9.					808,745	10,000		780,729	818,745	4.9%
4000 Facilities Acquisition and Construction	10.	0	1,566,233	1,745,921	11,221,954	808,745	10,000	9,375,000	21,913,116	24,727,853	12.8%
5000 Debt Service	11.									1,031,169	
Budgeted expenditures (lines 2-9)	12.	0	1,566,233	1,745,921	11,221,954	808,745	10,000	9,375,000	21,913,116	25,759,022	17.6%
Maintained for spending after FY 2026 (budgeted carryforward)											
Total budget limit expenditures (lines 10-11)											
(Cannot exceed page 8, line 12)											

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ _____

(2) Detail by object code:

Unrestricted Capital Outlay
\$ -
6641 Library Books
6642 Textbooks
6643 Instructional Aids
673X Furniture and Equipment
673X Vehicles
673X Tech Hardware & Software

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ _____

(3) Includes principal on Capital Equity Fund loans of

_____ , principal on leases of _____ , and principal on bonds of _____ .

(4) Includes interest on Capital Equity Fund loans of

_____ , interest on leases of _____ , and interest on bonds of _____ .

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B)]

Instructions Expenditures	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways	
	Fund 610		Fund 630		Fund 695		Fund 620 (2)	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	21,913,116	24,727,853	0	0	0	0	0
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0
6450 Construction Services	4.	8,455,000	9,375,000	0	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.	1,745,921		0		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	2,805,068	4,525,630	0	0	0	0	0
673X Vehicles	9.	3,650,000	3,291,273	0	0	0	0	0
673X Technology Hardware & Software	10.	4,146,404	3,425,250	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	770,729	808,745	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	10,000	10,000	0	0	0	0	0
Total (lines 2-12)	13.	19,837,201	23,181,819	0	0	0	0	0
Total amounts reported on lines 2-12 above for:								
Renovation	14.	8,455,000	9,375,000	0	0		0	0
New Construction	15.	0	0	0	0	0	0	0
Other	16.	11,382,201	13,806,819	0	0	0	0	0
Total (lines 14-16, must equal line 13)	17.	19,837,201	23,181,819	0	0	0	0	0

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026

Special projects

Instructions

- Federal projects FTE & expenditures**
- 100-130 ESEA Title I - Helping Disadvantaged Children
 - 140-150 ESEA Title II - Prof. Dev. and Technology
 - 160 ESEA Title IV - 21st Century Schools
 - 170-180 ESEA Title V - Promote Informed Parent Choice
 - 190 ESEA Title III - Limited Eng. & Immigrant Students
 - 200 ESEA Title VII - Indian Education
 - 210 ESEA Title VI - Flexibility and Accountability
 - 220 IDEA Part B
 - 230 Johnson-O'Malley
 - 240 Workforce Investment Act
 - 250 AEA - Adult Education
 - 260-270 Vocational Education - Basic Grants
 - 280 ESEA Title X - Homeless Education
 - 290 Medicaid Reimbursement
 - 349 National Forest Fees
 - 353 Taylor Grazing Fees
 - 374 E-Rate
 - 378 Impact Aid
 - 300-399 Other Federal Projects
 - 699 Federal Impact Aid (Construction)
 - Total Federal Project Funds (lines 1-20)
- State projects FTE & expenditures**
- 400 Vocational Education
 - 410 Early Childhood Block Grant
 - 420 Ext. School Yr. - Pupils with Disabilities
 - 425 Adult Basic Education
 - 430 Chemical Abuse Prevention Programs
 - 435 Academic Contests
 - 450 Gifted Education
 - 456 College Credit Exam Incentives
 - 460 Environmental Special Plate
 - Other State Projects
 - Total State Project Funds (lines 22-31)
 - Total Special Projects (lines 21 and 32)

Instructional Improvement Fund Expenditures (020)

- Teacher Compensation Increases
- Class Size Reduction
- Dropout Prevention Programs (M&O purposes)
- Instructional Improvement Programs (M&O purposes)
- Total Instructional Improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
59.67	56.94	5,589,749	5,429,545
1.00	1.00	1,167,790	1,313,662
2.00	0.50	877,721	587,536
0.00	0.00	0	0
2.35	1.50	268,352	283,778
0.00	0.00	0	0
0.00	0.00	0	0
45.99	45.12	4,411,117	4,318,196
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
4.63	4.63	551,618	386,133
0.00	0.00	0	0
24.85	24.85	2,945,010	3,119,305
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	450,000	290,000
0.00	0.00	0	0
2.00	2.00	448,470	198,743
0.00	0.00	0	0
142.49	136.54	16,709,827	15,926,898
0.00	0.00	249,274	234,740
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	60,000	60,000
0.00	0.00	0	0
10.00	0.00	3,915,424	1,007,408
10.00	0.00	4,224,698	1,302,148
152.49	136.54	20,934,525	17,229,046

Prior FY	Budget FY
500,000	550,000
0	0
0	0
500,000	550,000
1,000,000	1,100,000

Other funds expenditures

- 050 County, City, and Town Grants
- 071 English Language Learner (1)
- 072 Compensatory Instruction (1)
- 500 School Plant (2)
- 510 Food Service
- 515 Civic Center
- 520 Community School
- 525 Auxiliary Operations
- 526 Extracurricular Activities Fees Tax Credit
- 530 Gifts and Donations
- 535 Career & Technical Education Projects
- 540 Fingerprint
- 545 School Opening
- 550 Insurance Proceeds
- 555 Textbooks
- 565 Litigation Recovery
- 570 Indirect Costs
- 575 Unemployment Insurance
- 580 Teacherage
- 585 Insurance Refund
- 590 Grants and Gifts to Teachers
- 595 Advertisement
- 596 Career Technical Education
- 597 Arizona Industry Credentials Incentive
- 639 Impact Aid Revenue Bond Building
- 650 Gifts and Donations-Capital
- 660 Condemnation
- 665 Energy and Water Savings
- 686 Emergency Deficiencies Correction
- 691 Building Renewal Grant
- 700 Debt Service
- 720 Impact Aid Revenue Bond Debt Service
- 850 Student Activities
- Other _____

Prior FY	Budget FY
0	0
226,102	97,409
0	0
530,000	500,000
13,500,000	13,500,000
1,000,000	850,000
5,000,000	5,000,000
1,800,000	1,100,000
850,000	850,000
900,000	900,000
0	0
0	0
0	0
400,000	400,000
20,000	20,000
215,000	223,000
1,800,000	1,815,079
270,000	270,000
0	0
1,000	1,000
0	0
50,000	50,000
2,405,970	2,400,000
0	0
0	0
0	0
0	0
0	0
1,716,379	1,778,370
0	0
9,513,933	7,990,572
17,441,525	17,575,425
0	0
1,400,000	1,400,000
0	0

Internal Service Funds 950-989

- 9 Self-Insurance
- 955 Intergovernmental Agreements
- 9 OPEB
- 9 _____

15,000,000	19,000,000
200,000	200,000
0	0
0	0

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

\$ -

District name Dysart Unified

County Maricopa

CTD number 070289000

Version Revised #2

Calculation of FY 2026 General Budget Limit
(A.R.S. §15-947.C)

Instructions

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 176,494,609	\$ 176,494,609	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 13,017,705	\$ 0	\$ 13,017,705
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 13,017,705		
*3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation	\$ 26,371,976		
(b) Unrestricted Capital Outlay	\$ 0		
(c) Special Program	\$ 0		
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)	\$ 0		
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)	\$ 0		
(a) Individuals and Other Private Sources	\$ 0		
(b) Other Arizona Districts	\$ 0		
(c) Out-of-State Districts and Other Governments	\$ 0		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)	\$ 0		
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)	\$ 0		
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)	\$ 0		
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)	\$ 0		
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	\$ 20,565,948		
(b) Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	\$ 20,565,948		
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	\$ 0		
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)	\$ 0		
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	\$ 0		
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)	\$ 0		
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)	\$ 0		
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)	\$ 0		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund	\$ (1,778,370)		
(c) Increase for Energy and Water Savings Fund Transfer to M&O	\$ 0		
(d) Noncompliance Adjustment	\$ 0		
(e) ADM/Transportation Audit Adjustment	\$ 0		
(f) Other:	\$ 0		
10. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)			
(a) State aid supplement	\$ 1,517,596		
(b) Onetime district additional assistance supplement	\$ 574,556		
(c) Onetime FRPL group B weight supplement	\$ 764,594		
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)	\$ 224,510,909		
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)	\$ 13,017,705		

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

District name

Dysart Unified

County

Maricopa

CTD number

070289000

Instructions

Version

Revised #2

**Calculation of FY 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 21,913,116
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (52,411)
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 21,860,705
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 21,913,116
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 21,860,705
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 9,367,800
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 12,492,905
8. Interest Earned in Fund 610 in FY 2025	\$ 248,412
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 13,017,705
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 25,759,022

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

**Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)**

Instructions	English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	1.80	1.20	75,100	22,309	0	0		0	226,102	97,409	-56.9% 1.
2000 Support Services												
2100 Students	2.	0.00	0.00	0	0	0	0		0	0	0	0.0% 2.
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0		0	0	0	0.0% 3.
2300 General Administration	4.	0.00	0.00	0	0	0	0		0	0	0	0.0% 4.
2400 School Administration	5.	0.00	0.00	0	0	0	0		0	0	0	0.0% 5.
2500 Central Services	6.	0.00	0.00	0	0	0	0		0	0	0	0.0% 6.
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0		0	0	0	0.0% 7.
2700 Student Transportation	8.	0.00	0.00	0	0	0	0		0	0	0	0.0% 8.
2900 Other	9.	0.00	0.00	0	0	0	0		0	0	0	0.0% 9.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	1.80	1.20	75,100	22,309	0	0		0	226,102	97,409	-56.9% 10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00	0.00	0	0	0	0		0	0	0	0.0% 11.
2000 Support Services												
2100 Students	12.	0.00	0.00	0	0	0	0		0	0	0	0.0% 12.
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0		0	0	0	0.0% 13.
2300 General Administration	14.	0.00	0.00	0	0	0	0		0	0	0	0.0% 14.
2400 School Administration	15.	0.00	0.00	0	0	0	0		0	0	0	0.0% 15.
2500 Central Services	16.	0.00	0.00	0	0	0	0		0	0	0	0.0% 16.
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0		0	0	0	0.0% 17.
2700 Student Transportation	18.	0.00	0.00	0	0	0	0		0	0	0	0.0% 18.
2900 Other	19.	0.00	0.00	0	0	0	0		0	0	0	0.0% 19.
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0% 20.

I certify that the budget of
revised by the Governing Board on,
Francie Wolfe-Baumann

Dysart Unified School District No. 89
December 15, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting
at the District Office, telephone 623-876-7000

District, Maricopa County for fiscal year 2026 was officially
during normal business hours.

Francie Wolfe-Baumann
President of the Governing Board

Instructions

1. Average Daily Membership:		Prior year 2024 ADM	Prior year 2025 ADM	Budget year 2026 ADM	4. Average teacher salaries (A.R.S. §15-903.E)	
Attending		21,770.7886	21,758.7298	21,703.2278	1. Average salary of all teachers employed in FY 2026 (budget year) 54,551 2. Average salary of all teachers employed in FY 2025 (prior year) 54,837 3. Increase in average teacher salary from the prior year (286) 4. Percentage increase -1%	
2. Tax Rates:		Prior FY		Est. Budget FY	Comments on average salary calculation (Optional): Average salary information reflects base salary amounts for teachers and does not include Classroom Site Fund additional eligible compensation.	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.3153		3.2309		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.0277		1.8722		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit		
Maintenance & Operation Fund		215,620,462	8,890,447	224,510,909		
Classroom Site Fund		43,702,082	1,820,920	45,523,002		
Unrestricted Capital Outlay Fund		24,727,853	1,031,169	25,759,022		

Maintenance and Operation Expenditures

	Salaries and Benefits		Other		TOTAL		% Inc./Decr. from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	76,829,066	74,246,905	5,907,125	6,825,746	82,736,191	81,072,651	-2.0%
2000 Support Services							
2100 Students	8,023,411	7,503,301	223,420	309,505	8,246,831	7,812,806	-5.3%
2200 Instructional Staff	5,591,097	5,416,476	1,822,266	1,086,625	7,413,363	6,503,101	-12.3%
2300, 2400, 2500 Administration	17,311,194	17,209,522	1,864,786	3,068,313	19,175,980	20,277,835	5.7%
2600 Oper./Maint. of Plant	6,214,489	6,498,836	19,302,230	20,287,892	25,516,719	26,786,728	5.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	449,083	448,210	50,000	50,000	499,083	498,210	-0.2%
610 School-Sponsored Cocurric. Activities	180,316	180,756	0	0	180,316	180,756	0.2%
620 School-Sponsored Athletics	1,620,917	1,691,051	407,144	717,300	2,028,061	2,408,351	18.8%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	116,219,573	113,195,057	29,576,971	32,345,381	145,796,544	145,540,438	-0.2%
200 and 300 Special Education							
1000 Instruction	24,725,357	24,842,565	11,828,471	11,776,909	36,553,828	36,619,474	0.2%
2000 Support Services							
2100 Students	13,106,829	14,010,710	2,952,553	2,474,231	16,059,382	16,484,941	2.6%
2200 Instructional Staff	947,355	1,332,344	25,370	3,500	972,725	1,335,844	37.3%
2300, 2400, 2500 Administration	0	0	3,000	3,000	3,000	3,000	0.0%
2600 Oper./Maint. of Plant	163,583	162,646	0	500	163,583	163,146	-0.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	38,943,124	40,348,265	14,809,394	14,258,140	53,752,518	54,606,405	1.6%
400 Pupil Transportation	8,564,277	8,919,395	6,469,098	5,434,847	15,033,375	14,354,242	-4.5%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	719,444	663,158	355,948	456,219	1,075,392	1,119,377	4.1%
Budgeted Expenditures	164,446,418	163,125,875	51,211,411	52,494,587	215,657,829	215,620,462	0.0%

Summary of School District Revised Expenditure Budget

CTD number 070289000
Version Revised #2

I certify that the budget of
revised by the Governing Board on,
Francie Wolfe-Baumann

Dysart Unified School District No. 89 District, Maricopa County for fiscal year 2026 was officially
December 15, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting
at the District Office, telephone 623-876-7000 during normal business hours.

Instructions

			President of the Governing Board		
1. Average Daily Membership:			4. Average teacher salaries (A.R.S. §15-903.E)		
			1. Average salary of all teachers employed in FY 2026 (budget year)	54,551	
			2. Average salary of all teachers employed in FY 2025 (prior year)	54,837	
			3. Increase in average teacher salary from the prior year	(286)	
			4. Percentage increase	-1%	
2. Tax Rates:			Comments on average salary calculation (Optional): Average salary information reflects base salary amounts for teachers and does not include Classroom Site Fund additional eligible compensation.		
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)					
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)					
3. Budgeted expenditures and Budget Limits:					
Maintenance & Operation Fund					
Classroom Site Fund					
Unrestricted Capital Outlay Fund					

Maintenance and Operation Expenditures						
Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education						
1000 Instruction	76,829,066	74,246,905	5,907,125	6,825,746	82,736,191	81,072,651
2000 Support Services						
2100 Students	8,023,411	7,503,301	223,420	309,505	8,246,831	7,812,806
2200 Instructional Staff	5,591,097	5,416,476	1,822,266	1,086,625	7,413,363	6,503,101
2300, 2400, 2500 Administration	17,311,194	17,209,522	1,864,786	3,068,313	19,175,980	20,277,835
2600 Oper./Maint. of Plant	6,214,489	6,498,836	19,302,230	20,287,892	25,516,719	26,786,728
2900 Other	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	449,083	448,210	50,000	50,000	499,083	498,210
610 School-Sponsored Cocurric. Activities	180,316	180,756	0	0	180,316	180,756
620 School-Sponsored Athletics	1,620,917	1,691,051	407,144	717,300	2,028,061	2,408,351
630, 700, 800, 900 Other Programs	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	116,219,573	113,195,057	29,576,971	32,345,381	145,796,544	145,540,438
200 and 300 Special Education						
1000 Instruction	24,725,357	24,842,565	11,828,471	11,776,909	36,553,828	36,619,474
2000 Support Services						
2100 Students	13,106,829	14,010,710	2,952,553	2,474,231	16,059,382	16,484,941
2200 Instructional Staff	947,355	1,332,344	25,370	3,500	972,725	1,335,844
2300, 2400, 2500 Administration	0	0	3,000	3,000	3,000	0.0%
2600 Oper./Maint. of Plant	163,583	162,646	0	500	163,583	163,146
2900 Other	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	38,943,124	40,348,265	14,809,394	14,258,140	53,752,518	54,606,405
400 Pupil Transportation	8,564,277	8,919,395	6,469,098	5,434,847	15,033,375	14,354,242
510 Desegregation	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0.0%
550 K-3 Reading Program	719,444	663,158	355,948	456,219	1,075,392	1,119,377
Budgeted Expenditures	164,446,418	163,125,875	51,211,411	52,494,587	215,657,829	215,620,462

Summary of School District Revised Expenditure Budget (Concl'd)

 CTD number 070289000
 Version Revised #2

Fund	Total expenditures by fund		
	Budgeted Expenditures	\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
Prior FY	Budget FY		
Maintenance & Operation	215,657,829	215,620,462	(37,367) 0.0%
Instructional Improvement	1,000,000	1,100,000	100,000 10.0%
English Language Learner	226,102	97,409	(128,693) -56.9%
Compensatory Instruction	0	0	0 0.0%
Classroom Site	43,502,617	43,702,082	199,465 0.5%
Federal Projects	16,709,827	15,926,898	(782,929) -4.7%
State Projects	4,224,698	1,302,148	(2,922,550) -69.2%
Unrestricted Capital Outlay	21,913,116	24,727,853	2,814,737 12.8%
New School Facilities	0	0	0 0.0%
Adjacent Ways	0	0	0 0.0%
Debt Service	17,441,525	17,575,425	133,900 0.8%
School Plant Fund	530,000	500,000	(30,000) -5.7%
Auxiliary Operations	1,800,000	1,100,000	(700,000) -38.9%
Bond Building	0	0	0 0.0%
Food Service	13,500,000	13,500,000	0 0.0%
Other	40,742,282	43,148,021	2,405,739 5.9%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	51,128,703	51,422,781
Gifted Education	113,178	145,079
Remedial Education	0	0
ELL Incremental Costs	8,589	316,591
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	2,502,048	2,721,954
TOTAL	53,752,518	54,606,405

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	1	79	80	1 to 271	
Teachers	12	1,178	1,190	1 to 18	
Other	5	217	222	1 to 98	
Subtotal	18	1,474	1,492	1 to 15	
Classified --					
Managers, supervisors, directors	2	27	29	1 to 748	
Teachers aides	1	338	339	1 to 64	
Other	5	701	706	1 to 31	
Subtotal	8	1,066	1,074	1 to 20	
TOTAL	26	2,540	2,566	1 to 9	
Special education --					
Teacher	10	192	202	1 to 18	
Staff	41	478	519	1 to 8	

District name

Dysart Unified

CTD number

070289000

Instructions**Version**

Revised #2

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$ <u> </u> 0
2.	Deduction for discontinued programs	\$ <u> </u>
3.	Adjusted FY 2026 TNT Base Limit	\$ <u> </u> 0

FY 2026 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$ <u> </u> 0
5.	Dropout prevention (from page 1, line 27)	\$ <u> </u> 0
6.	Joint Career and Technical Education and Vocational Education Center	\$ <u> </u> 0
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$ <u> </u> 0

Adjustments for FY 2025 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center	\$ <u> </u>
a.	FY 2025 Total actual expenditures for programs above	\$ <u> </u>
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)	\$ <u> </u> 0
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u> </u> 0
9.	Small school adjustment	\$ <u> </u>
a.	FY 2025 final budget for small school adjustment	\$ <u> </u>
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$ <u> </u> 0
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$ <u> </u> 0
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u> </u> 0
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u> </u> 0
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u> </u> 0
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u> </u> 0
B.1.	Current assessed value	\$ <u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u> </u> 0
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u> </u> (2)

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

Primary property tax rate related to budgeted expenditures

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	Funds														
	General			Capital Projects			Special Revenue			Debt Service	Permanent	Enterprise	Internal Services	Total all funds	
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant						
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter	16,228,560	5,869,332	24,238,358	0	0	0	1,366,622	23,342,458	(1,714,327)	21,297,541	16,689,611	0	0	9,869,821	117,187,976
1. FY 2024 final ending fund balance	If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.														
2. FY 2025 activity, year-to-date and estimated through June 30															
(a) FY 2025 revenues and other financing sources	191,645,292	12,845,453	6,680,584	0	0	0	4,949,415	21,982,823	12,264,211	23,770,318	13,829,461	0	0	18,239,227	306,206,784
(b) FY 2025 expenditures and other financing uses	196,913,567	6,837,773	5,219,220	0	0	0	4,927,804	21,298,016	11,759,870	19,531,129	17,441,525	0	0	19,328,675	303,257,579
3. Estimated FY 2025 ending fund balance	10,960,285	11,877,012	25,699,722	0	0	0	1,388,233	24,027,265	(1,209,986)	25,536,730	13,077,547	0	0	8,780,373	120,137,181
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	1,846,075	0	0	0	0	0	0	0	1,653,925	0	0	0	0	0	3,500,000
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	9,114,210	11,877,012	25,699,722	0	0	0	1,388,233	22,373,340	0	25,537,730	13,077,547	0	0	8,780,373	117,848,167
(f) Total (amount must agree to line 3 above)	10,960,285	11,877,012	25,699,722	0	0	0	1,388,233	24,027,265	0	25,537,730	13,077,547	0	0	8,780,373	121,348,167
4. FY 2025 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	(1,209,986)	0	0	0	0	0	(1,209,986)
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Planned to be spent in FY 2026	2,069,838	10,845,843	25,699,722	0	0	0	1,388,233	22,206,345	0	25,537,730	0	0	0	8,780,373	96,528,084
(d) Maintained for spending after FY 2026	8,890,447	1,031,169	0	0	0	0	0	1,820,920	0	0	13,077,547	0	0	0	24,820,083
(e) Total (amount must agree to line 3 above)	10,960,285	11,877,012	25,699,722	0	0	0	1,388,233	24,027,265	(1,209,986)	25,537,730	13,077,547	0	0	8,780,373	120,138,181
B. Comments (optional)	Qasimyar reclassifications completed July 2025 for FY25														

Instructions

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2025, Ch. 242, §6)	\$ 5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7)	
0.5 mile or less OR more than 1.0 mile	\$ 3.01
More than 0.5 mile through 1.0 mile	\$ 2.47
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2025, Ch. 242, §8)	1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$ 842.00

District Information

SELECT from Dropdown

Student Information Systems (SIS) Vendor	InfiniteCampus (InfiniteCampus)
Accounting Information System	Infinite Visions
Bookstore Cash Receipting System	InTouch Receipting
UCO Fund Type	General

Unweighted student count

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total	Check box for Type 03 districts
1. FY 2024 100th-Day ADM				21,770.7886	
2. FY 2025 100th-Day ADM	199.8622	13,766.7973	7,792.0703	21,758.7298	
Current Year ADM (A.R.S. §§15-943 and 15-808)					
3. FY 2026 Estimated non-AOI student count	182.0250	13,709.6865	7,811.5163	21,703.2278	
4. FY 2026 Estimated AOI full-time student count				0.0000	
5. FY 2026 Estimated AOI part-time student count				0.0000	
6. Total FY 2026 estimated student count	182.0250	13,709.6865	7,811.5163	21,703.2278	

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. ELL	1,028.1065		
8. K-3	5,253.0398		
9. K-3 (Reading)	5,253.0398		
10. HI	27.8700		
11. MD-R, A-R, and SID-R	354.7168		
12. MD-SC, A-SC, and SID-SC	389.6172		
13. MD-SSI	13.0600		
14. OI-R	7.9700		
15. OI-SC	10.2000		
16. P-SD	79.1050		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,887.9828		
18. ED-P	28.5070		
19. MOID	33.0100		
20. VI	10.2200		
21. FRPL	9,407.4016		
22. G	779.2792		
23. Total Add-on Count (lines 7 through 22)	25,563.1257	0.0000	0.0000

*School aged students only

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

K-8 9-12

1. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)2. Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2026 Base Level Amount	\$ 5,113.26
Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$49,252.00
6. FY 2024 actual federal audit expenditures from all funds	\$7,158.00
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$56,410.00

Transportation (A.R.S. §§15-816.01, 15-945, and 15-946)

1. FY 2025 Approved Daily Route Miles	8,242.00
2. Number of Eligible Students Transported in FY 2025	5,743.00
3. FY 2025 Annual Expenditure for Bus Tokens	
4. FY 2025 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	3,000.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
2. a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]	
6. Other BSL Adjustment 1	
7. Other BSL Adjustment 2	

Instructions

Data entry sheet

Assessed property valuations

8. 2025 Primary net assessed valuation (AV)	\$2,384,161,475
9. 2025 Primary net assessed valuation (AV2)	
10. 2025 Salt River Project (SRP) valuation	\$204,000
11. 2025 Government Property Lease Excise Tax assessed valuation	

Budget balance carryforward (A.R.S. §15-943.01)

12. Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	\$40,246.00
13. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$195,132,127.00
14. FY 2025 M&O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Dropout prevention programs	
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	
15. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):

16. FY 2026 Impact Aid revenue	
17. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18. Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	
19. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20. FY 2025 Ending cash balance in the Impact Aid Fund	

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

21. <input type="checkbox"/> Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.	
22. Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY
For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

24. Base year - the fiscal year before the other district began to offer instruction	FY
25. Base year attending ADM grades 9-12	
26. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	
27. Tuition received in base year	
28. Tuition received in fiscal year after base year	
29. <input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450	
30. Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)	
31. Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)	

Type 03 district information

1. High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	
--	--

Accommodation district (TYPE 01) information (A.R.S. §15-974)

1. <input type="checkbox"/> Check box if the district offers instruction in grades 9-12. Accommodation districts only.	
Only accommodation districts with a student count of more than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of more than 100 in grades 9-12, should complete lines 2 through 4.	
2. Maintenance & Operation (M&O) Fund FY 2025 ending cash balance	
3. 10% of the FY 2026 RCL calculated using the district's 2025 ADM	
4. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

Instructions

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-0.0000	0.0000	0.0000	0.0000
Difference	=0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=0.0000	0.0000	0.0000	0.0000
Support Level Weight	+1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=0.0000	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-0.0000	0.0000	0.0000	0.0000
Difference	=0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=0.0000	0.0000	0.0000	0.0000
Support Level Weight	+1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:

K-3	\$ 1,611,609.56
K-3 Reading	\$ 1,074,406.37

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.00)

Table to calculate DAA per student count

	K-8	9-12																																				
1. FY 2026 Student Count (2025 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87																																				
2. FY 2026 Student Count (2025 ADM): 100.000 - 499.999 a. Student Count Constant b. Student Count c. Difference d. Weight Adjustment Factor e. Support Level Weight Increase f. Support Level Weight g. Adjusted Support Level Weight h. Support Level Amount i. DAA per Student Count	<table border="1"> <tr><td>500.0000</td><td>500.0000</td></tr> <tr><td>-0.0000</td><td>-0.0000</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x0.0003</td><td>x0.0004</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>+1.2780</td><td>+1.3980</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x\$ 474.47</td><td>x\$ 494.39</td></tr> <tr><td>= \$ 0.00</td><td>= \$ 0.00</td></tr> </table>	500.0000	500.0000	-0.0000	-0.0000	=0.0000	=0.0000	x0.0003	x0.0004	=0.0000	=0.0000	+1.2780	+1.3980	=0.0000	=0.0000	x\$ 474.47	x\$ 494.39	= \$ 0.00	= \$ 0.00	<table border="1"> <tr><td>500.0000</td><td>500.0000</td></tr> <tr><td>-0.0000</td><td>-0.0000</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x0.0004</td><td>x0.0004</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>+1.3980</td><td>+1.3980</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x\$ 494.39</td><td>x\$ 494.39</td></tr> <tr><td>= \$ 0.00</td><td>= \$ 0.00</td></tr> </table>	500.0000	500.0000	-0.0000	-0.0000	=0.0000	=0.0000	x0.0004	x0.0004	=0.0000	=0.0000	+1.3980	+1.3980	=0.0000	=0.0000	x\$ 494.39	x\$ 494.39	= \$ 0.00	= \$ 0.00
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= \$ 0.00	= \$ 0.00																																					
3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999 a. Student Count Constant b. Student Count c. Difference d. Weight Adjustment Factor e. Support Level Weight Increase f. Support Level Weight g. Adjusted Support Level Weight h. Support Level Amount i. DAA per Student Count	<table border="1"> <tr><td>600.0000</td><td>600.0000</td></tr> <tr><td>-0.0000</td><td>-0.0000</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x0.0012</td><td>x0.0013</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>+1.1580</td><td>+1.2680</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x\$ 474.47</td><td>x\$ 494.39</td></tr> <tr><td>= \$ 0.00</td><td>= \$ 0.00</td></tr> </table>	600.0000	600.0000	-0.0000	-0.0000	=0.0000	=0.0000	x0.0012	x0.0013	=0.0000	=0.0000	+1.1580	+1.2680	=0.0000	=0.0000	x\$ 474.47	x\$ 494.39	= \$ 0.00	= \$ 0.00	<table border="1"> <tr><td>600.0000</td><td>600.0000</td></tr> <tr><td>-0.0000</td><td>-0.0000</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x0.0013</td><td>x0.0013</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>+1.2680</td><td>+1.2680</td></tr> <tr><td>=0.0000</td><td>=0.0000</td></tr> <tr><td>x\$ 494.39</td><td>x\$ 494.39</td></tr> <tr><td>= \$ 0.00</td><td>= \$ 0.00</td></tr> </table>	600.0000	600.0000	-0.0000	-0.0000	=0.0000	=0.0000	x0.0013	x0.0013	=0.0000	=0.0000	+1.2680	+1.2680	=0.0000	=0.0000	x\$ 494.39	x\$ 494.39	= \$ 0.00	= \$ 0.00
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= \$ 0.00	= \$ 0.00																																					
4. FY 2026 Student Count (2025 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 549.45	\$ 600.86																																				

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 215,657,829.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 40,246.00
3. Adjusted GBL	\$ 215,698,075.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 215,657,829.00
5. Adjustments to the GBL (from line 2)	\$ 40,246.00
6. Adjusted budgeted expenditures	\$ 215,698,075.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 215,698,075.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 195,132,127.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 20,565,948.00

Note: For lines 10.a through 10.f the FY 2025 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2025 Actual expenditures:	FY 2025 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Dropout prevention programs	\$ 0.00	\$ 0.00	\$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
e. Performance pay	\$ 0.00	\$ 0.00	\$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)	\$ 0.00	\$ 0.00	\$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 20,565,948.00

Instructions**Calculations**

12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)
14. Accommodation district cash balance carryforward
- a. M&O Fund cash balance as of June 30, 2025
 - b. Actual Budget Balance Carryforward
 - c. Remaining M&O cash balance
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:
- a. The amount on line 14.c or
 - b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM
 - c. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B
 - d. Result (line 15.b plus line 15.c)
 - e. The lesser of line 15.a or 15.d

	\$ 0.00
=	\$ 20,565,948.00

	\$ 0.00
	\$ 0.00
	\$ 0.00
=	\$ 0.00
	\$ 0.00

	\$ 0.00
	\$ 0.00
	\$ 0.00
=	\$ 0.00
	\$ 0.00

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.R)

1. FY 2026 Impact Aid revenue
 2. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments
 3. TRCL/TSL difference
- Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 4.
4. 3
 5. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes
 6. FY 2025 Ending cash balance in the Impact Aid Fund
 7. FY 2026 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 18)

	\$ 0.00
	\$ 0.00
=	\$ 0.00
	\$ 0.00
=	\$ 0.00
	\$ 0.00
=	\$ 0.00

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2026, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

- a. Phase down base
- b. FY 2026 K-8 student count
- c. Small school student count limit
- d. Student count above the small school limit
- e. Adjusted Support Level Weight (See Table I at right for calculation)
- f. Weighted student count above small school limit
- g. Base Level Amount
- h. Phase down reduction factor
- i. Grades K-8 small school adjustment phase down limit

	\$ 150,000.00
	\$ 0.0000
-	\$ 125.0000
=	\$ 0.0000
x	\$ 0.0000
=	\$ 0.0000
x	\$ 0.00
-	\$ 0.00
=	\$ 0.00

2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

- a. Phase down base
- b. FY 2026 9-12 student count
- c. Small school student count limit
- d. Student count above the small school limit
- e. Adjusted support level weight (See Table II at right for calculation)
- f. Weighted student count above small school limit
- g. Base Level Amount
- h. Phase down reduction factor
- i. Grades 9-12 small school adjustment phase down limit

	\$ 350,000.00
	\$ 0.0000
-	\$ 100.0000
=	\$ 0.0000
x	\$ 0.0000
=	\$ 0.0000
x	\$ 0.00
-	\$ 0.00
=	\$ 0.00

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

4. Allowable small school adjustment, subject to an election
5. 10% of the District's total RCL
6. Maximum override, subject to an election (Greater of line 4 or line 5)

	\$ 0.00
	\$ 0.00
	\$ 0.00
=	\$ 0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2026, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

- a. FY 2026 K-8 student count
- b. Small school student count limit
- c. Student count above the small school limit
- d. Phase-down factor
- e. Result
- f. Maximum percent increase to apply to RCL (.35 minus line 1.e)
- g. K-8 Revenue Control Limit
- h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)

	\$ 0.00
	\$ 0.0000
-	\$ 125.0000
=	\$ 0.0000
x	\$ 0.0045
=	\$ 0.0000
	\$ 0.0000
x	\$ 0.00
	\$ 0.00

2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

- a. FY 2026 9-12 student count
- b. Small school student count limit
- c. Student count above the small school limit
- d. Phase-down factor
- e. Result
- f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)

	\$ 0.00
	\$ 0.0000
-	\$ 100.0000
=	\$ 0.0000
x	\$ 0.0065
=	\$ 0.0000
	\$ 0.0000

Instructions**Calculations**

- g. 9-12 Revenue Control Limit
 h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)

x \$

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)
 5. 10% of the District's Total RCL
 6. Maximum override, subject to an election (Greater of line 4 or line 5)

\$	0.00
\$	0.00
\$	0.00
\$	0.00

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

1. Base year attending ADM grades 9-12
 2. Factor of 5%
 3. ADM loss required to qualify
 4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously

x	0.00
x	0.05
=	0.000
	0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5. Tuition received in base year
 6. Tuition received in fiscal year after base year
 7. Tuition loss (If result is less than zero, zero is entered)
 8. BSL adjustment for the first year after the base year
 9. BSL adjustment for the second year after the base year
 10. BSL adjustment for the third year after the base year
 11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)

first year factor	x	0.75	=	0.00
second year factor	x	0.50	=	0.00
third year factor	x	0.25	=	0.00
				0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

12. A district which loses at least 500 students may increase the BSL:

- a. By \$650,000 for the first year of the loss.
 b. By \$600,000 for the second year following the loss.
 c. By \$500,000 for the third year following the loss.
 d. By \$300,000 for the fourth year following the loss.
 e. By \$100,000 for the fifth year following the loss.

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

13. A union high school district may increase the BSL:

- a. By \$100,000 if it loses at least 50 students in the first year.
 b. By \$200,000 if it loses an additional 50 students in the second year.
 c. By \$325,000 if it loses an additional 50 students in the third year.
 d. By \$200,000 in the fourth year if it was eligible for the third year loss.
 e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)
 2. Adjustment for tuition loss
 3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)
 4. Vocational M&O expenses (from page 1, line 28)
 5. Adjacent Ways (from TNT work sheet, line 12)
 6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if \$50,000 option is used without an election)

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

Instructions

Dysart Unified
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated								District Page:	1 of 5
Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM		
PSD	182.0250	0.0000	0.0000	1.4500	263.9363	0.0000	0.0000		
K-8,UE	13,709.6865	0.0000	0.0000	1.1580	15,875.8170	0.0000	0.0000		
9-12	7,811.5163	0.0000	0.0000	1.2680	9,905.0027	0.0000	0.0000		
Regular Education Unweighted ADM	21,703.2278	0.0000	0.0000						
Total of Unweighted ADM				21,703.2278					
Regular Education Weighted ADM					26,044.7559	0.0000	0.0000		
Total of Weighted ADM							26,044.7559		
Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM		
ELL	1,028.1065	0.0000	0.0000	0.1150	118.2322	0.0000	0.0000		
K-3	5,253.0398	0.0000	0.0000	0.0600	315.1824	0.0000	0.0000		
K-3 (Reading)	5,253.0398	0.0000	0.0000	0.0400	210.1216	0.0000	0.0000		
HI	27.8700	0.0000	0.0000	4.7710	132.9678	0.0000	0.0000		
MD-R, A-R, SID-R	354.7168	0.0000	0.0000	6.0240	2,136.8140	0.0000	0.0000		
MD-SC, A-SC, SID-SC	389.6172	0.0000	0.0000	5.9880	2,333.0278	0.0000	0.0000		
MD-SSI	13.0600	0.0000	0.0000	7.9470	103.7878	0.0000	0.0000		
OI-R	7.9700	0.0000	0.0000	3.1580	25.1693	0.0000	0.0000		
OI-SC	10.2000	0.0000	0.0000	6.7730	69.0846	0.0000	0.0000		
P-SD	79.1050	0.0000	0.0000	3.5950	284.3825	0.0000	0.0000		
DD, ED, MIID, SLD, SLI, OHI	2,887.9828	0.0000	0.0000	0.2920	843.2910	0.0000	0.0000		
ED-P	28.5070	0.0000	0.0000	4.8220	137.4608	0.0000	0.0000		
MOID	33.0100	0.0000	0.0000	4.4210	145.9372	0.0000	0.0000		
VI	10.2200	0.0000	0.0000	4.8060	49.1173	0.0000	0.0000		
FRPL	9,407.4016	0.0000	0.0000	0.0220	206.9628	0.0000	0.0000		
G	779.2792	0.0000	0.0000	0.0070	5.4550	0.0000	0.0000		
Group B - Add On Unweighted ADM	25,563.1257	0.0000	0.0000						
Total Unweighted Group B Add On				25,563.1257					
Group B - Add On Weighted ADM					7,116.9940	0.0000	0.0000		
Total Weighted Group B Add On							7,116.9940		

Dysart Unified
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Calculation For Base Support Level

	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM
Regular Education Weighted ADM	26,044.7559	0.0000	0.0000
Group B - Add On Weighted ADM	+ 7,116.9940	+ 0.0000	+ 0.0000
Total ADM	= 33,161.7499	= 0.0000	= 0.0000
AOI Funding Factor	x 1.0000	x 0.9500	x 0.8500
Weighted ADM	= 33,161.7499	= 0.0000	= 0.0000

Total Weighted ADM

33,161.74986

Base Level Amount (FY26)

x \$5,113.26

Total Weighted ADM x Base Level Amount

\$169,564,649.22

Calculated Teachers Experience Index (FY25)

1.0000

Applied Teachers Experience Index (FY26)

x 1.0000

(1.0000 or Calculated Teachers Experience Index)

Pre-Adjusted Base Support Level

\$169,564,649.22

Base Support Level Adjustments

Audit Service Expense	+ \$49,252.00
Increase for Tuition Loss Adjustment	+ \$0.00
Increase for Student Revenue Loss Phase-Down	+ \$0.00
Adjustment for Remote Instructional Time calculated by ADE	+ \$0.00
CTED 9th Grade Funding Adjustment	+ \$0.00
CTED Continuation 13th Grade Funding Adjustment	+ \$0.00

Total Base Support Level Adjustments

\$49,252.00

Adjusted Base Support Level

\$169,613,901.22

Dysart Unified
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles

Eligible Students Transported (FY25)

Daily Route Miles Per Eligible Student (FY25)

Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

Activity Trip Level Factor

Activity Trip Support Level

Handicapped Extended School Year Mileage (FY25)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY25)

	Bus Passes	Bus Tokens
	\$0.00	\$0.00
		\$0.00
		\$5,278,338.41

FY26 Transportation Support Level (TSL)**Calculation For Transportation Revenue Control Limit (TRCL)**

FY25 Transportation Revenue Control Limit (TRCL)

\$6,880,707.82

Change:

FY26 TSL	\$5,278,338.41
FY25 TSL	- \$4,174,980.42
Difference:	\$1,103,357.99

Preliminary FY26 TRCL

\$7,984,065.81

120% of FY26 TRCL

\$6,334,006.09

FY26 Transportation Revenue Control Limit (TRCL)**\$6,880,707.82****Calculation For District Support Level (DSL)**

FY26 Adjusted Base Support Level (BSL) \$169,613,901.22

FY26 Consolidation or Unification Assistance + \$0.00

FY26 Transportation Support Level (TSL) + \$5,278,338.41

FY26 District Support Level (DSL) \$174,892,239.63**Calculation For Revenue Control Limit (RCL)**

FY26 Adjusted Base Support Level (BSL) \$169,613,901.22

FY26 Consolidation or Unification Assistance + \$0.00

FY26 Transportation Revenue Control Limit (TRCL) + \$6,880,707.82

FY26 Revenue Control Limit (RCL) \$176,494,609.04**FY26 Lesser of DSL/RCL \$174,892,239.63**

Dysart Unified
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03</u>	<u>Transported 9-12</u>	<u>Total</u>
FY25 District ADM	199,8622	13,766,7973	7,792,0703		0.0000	
DAA Per ADM	x <u>\$549.45</u>	x <u>\$549.45</u>	x <u>\$600.86</u>		x <u>\$0.00</u>	
Preliminary DAA	<u>= \$109,814.29</u>	<u>= \$7,564,166.78</u>	<u>= \$4,681,943.36</u>		<u>= \$0.00</u>	\$12,355,924.42

(*For Type 03 High School Only, Per Student Count Factor at 50%)

DAA Growth Factor

FY25 District ADM	21,758.7298					
FY24 District ADM	/ <u>21,770.7886</u>					
FY26 Calculated DAA Growth Factor	<u>= 0.9994</u>					
FY26 Applied DAA Growth Factor	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>		

(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$109,814.29	\$7,564,166.78	\$4,681,943.36	\$0.00	\$12,355,924.42
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DAA For High School Textbooks

FY25 District High School ADM			7,792.0703			
Support Level Amount For Textbooks			x <u>\$84.93</u>			
DAA For High School Textbooks						\$661,780.53

	<u>PSD-8</u>	<u>9-12</u>				
Pre-Adjusted DAA Base Allocation	\$7,673,981.07	\$5,343,723.89				\$13,017,704.96
Type 03 Transported 9-12	\$0.00	\$0.00				\$0.00
Total DAA Adjustments	\$0.00	\$0.00				\$0.00
Adjusted FY26 DAA Base Allocation	\$7,673,981.07	\$5,343,723.89				\$13,017,704.96

Dysart Unified
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage	Lesser of DSL or RCL	FY26 DSL/RCL Allocation
PSD-8	16,139.7532	61.9693011800%	x \$174,892,239.63	\$108,379,498.72
9-12	9,905.0027	38.0306988200%	x \$174,892,239.63	+ \$66,512,740.91
Total	26,044.7559			\$174,892,239.63

Equalization Assessed Valuation

	PSD-8	9-12	Total
Primary Assessed Valuation 1 (NAV1)	\$2,384,161,475.00	\$2,384,161,475.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$204,000.00	\$204,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$2,384,365,475.00	\$2,384,365,475.00	
	/ 100	/ 100	
	<u>\$23,843,654.75</u>	<u>\$23,843,654.75</u>	
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000	
FY26 Qualifying Levy	\$37,210,407.60	\$37,210,407.60	\$74,420,815.20

Calculation of Equalization Assistance

	PSD-8	9-12	Total
DSL/RCL Allocation	\$108,379,498.72		\$174,892,239.63
Adjusted CY DAA Base Allocation	+ \$7,673,981.07	+ \$5,343,723.89	+ \$13,017,704.96
FY26 Equalization Base	\$116,053,479.79	\$71,856,464.80	\$187,909,944.59
FY26 Applied Qualifying Levy	- \$37,210,407.60	- \$37,210,407.60	- \$74,420,815.20
FY26 Equalization Assistance	\$78,843,072.19	\$34,646,057.20	\$113,489,129.39